

ACCOUNTANT  
GS-0510-11

I. INTRODUCTION

This position is located in the U.S. Department of Labor (DOL), Employment and Training Administration (ETA). The incumbent of this position performs a variety of accounting duties, utilizing a professional knowledge of accounting principles and procedures in carrying out assignments.

II. MAJOR DUTIES AND RESPONSIBILITIES

Duties typically performed include the following: formulating a variety of financial reports; serving as a member of a management team for organizations serviced and recommending the establishment of policies and procedures affecting the accounting system; advising management on regulatory requirements and changing program operations; devising accounting structures and procedures to satisfy regulatory or legislative changes; assisting management in applying financial data and recommending alternatives to resolve difficult problems; reconciling cash, accounts receivable, accounts payable, and other general ledger accounts; correcting all differences between the subsidiary ledger balances and the control account balances in the general ledger; providing accounting information and guidance to program officials; developing a segment of an automated accounting system; preparing procedural instructions for the development or implementation of automated accounting systems; reviewing, analyzing, and validating public and/or private sector financial and statistical data.

III. FACTOR LEVELS

Factor 1 - Knowledge Required by the Position	FL 1-7	1250 pts.
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Professional knowledge of accounting principles, practices, methods, and techniques to independently perform a variety of accounting assignments.

Knowledge of Federal accounting regulations, procedures, policies, and precedents to carry out complex accounting functions.

Knowledge of automated system design procedures to describe system specifications and requirements.

Knowledge of organizational or program practices, policies, functions, and programs to advise managers on changing program operations.

Skill in analyzing accounting systems in order to modify and adapt accounting practices to solve a variety of accounting problems.

Knowledge of generally accepted accounting principles of the United States to analyze financial data.

Factor 2 - Supervisory Controls

FL 2-4

450 pts.

The supervisor makes assignments by outlining the overall objectives and the available resources. The accountant and supervisor discuss time frames, scope of the assignment, and possible approaches. The accountant plans and carries out the assignment, resolving most conflicts that arise. Completed work is reviewed for soundness of overall approach, and effectiveness in meeting requirements or expected results. The supervisor may develop a performance management plan identifying office specific duties for the incumbent to perform.

Factor 3 - Guidelines

FL 3-3

275 pts.

Guidelines consist of established precedents, standards, laws, regulations, and organization policy and are not completely applicable to the work. The incumbent uses judgment in choosing, interpreting, and adapting guidelines to specific cases or problems.

Factor 4 - Complexity

FL 4-4

225 pts.

Assignments at this level are of more than average difficulty and require the application of a variety of principles and guidelines to specific case problems or individual situations. Decisions regarding what needs to be done require an assessment of a variety of conditions inherent in the design and operation of accounting systems. The incumbent must often determine the nature and extent of problem areas and develop recommendations to solve specific problems and present alternative solutions to management.

Factor 5 - Scope and Effect

FL 5-3

150 pts.

The purpose of the work is to perform a variety of accounting tasks, applying conventional accounting principles and procedures. The work affects the operation and management of programs by providing accurate and timely financial data.

Factors 6/7 - Personal Contacts/Purpose of Contacts Level 3.b. 110 pts.

Contacts are with officials within and outside the immediate office, representatives of other Federal agencies, and outside organizations such as contractors, financial officers, or accountants of business firms. Contacts are made to plan, coordinate, or conduct accounting assignments and to resolve problems.

Factor 8 - Physical Demands

FL 8-1

5 pts.

The work is primarily sedentary.

Factor 9 - Work Environment

FL 9-1

5 pts.

The work is usually performed in an office setting. Occasional travel by any means of government or public transportation may be required.

TOTAL = 2470 pts.

IV. UNIQUE POSITION REQUIREMENTS (*The immediate supervisor is to mark the appropriate descriptive paragraph below*)

\_\_\_ The principal responsibilities of the incumbent involve systems accounting.

\_\_\_ The principal responsibilities of the incumbent involve accounting operations.